



Mary Taylor, CPA
Auditor of State

**FAMILY AND CHILDREN FIRST COUNCIL
MERCER COUNTY**

TABLE OF CONTENTS

TITLE	PAGE
Cover Letter	1
Independent Accountants' Report.....	3
Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances - All Governmental Fund Types - For the Year Ended December 31, 2006.....	5
Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances - All Governmental Fund Types - For the Year Ended December 31, 2005.....	6
Notes to the Financial Statements	7
Independent Accountants' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Required by <i>Government Auditing Standards</i>	13
Schedule of Findings.....	15
Schedule of Prior Audit Findings.....	16

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Mary Taylor, CPA
Auditor of State

Family and Children First Council
Mercer County
117 West Fayette Street
Celina, Ohio 45822

To the Family and Children First Council:

As you are aware, the Auditor of State's Office (AOS) must modify the *Independent Accountants' Report* we provide on your financial statements due to an interpretation from the American Institute of Certified Public Accountants (AICPA). While AOS does not legally require your government to prepare financial statements pursuant to Generally Accepted Accounting Principles (GAAP), the AICPA interpretation requires auditors to formally acknowledge that you did not prepare your financial statements in accordance with GAAP. Our Report includes an adverse opinion relating to GAAP presentation and measurement requirements, but does not imply the amounts the statements present are misstated under the non-GAAP basis you follow. The AOS report also includes an opinion on the financial statements you prepared using the cash basis and financial statement format the AOS permits.

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Mary Taylor, CPA
Auditor of State

December 3, 2007

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Mary Taylor, CPA

Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT

Family and Children First Council
Mercer County
117 West Fayette Street
Celina, Ohio 45822

To the Family and Children First Council:

We have audited the accompanying financial statements of Family and Children First Council, Mercer County, (the Council), as of and for the years ended December 31, 2006 and 2005. These financial statements are the responsibility of the Council's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require that we plan and perform the audit to reasonably assure whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe our audit provides a reasonable basis for our opinion.

As described more fully in Note 1, the Council has prepared these financial statements using accounting practices the Auditor of State prescribes or permits. These practices differ from accounting principles generally accepted in the United States of America (GAAP). Although we cannot reasonably determine the effects on the financial statements of the variances between these regulatory accounting practices and GAAP, we presume they are material.

Instead of the combined funds the accompanying financial statements present, GAAP requires presenting entity wide statements and also presenting the Council's larger (i.e. major) funds separately. While the Council does not follow GAAP, generally accepted auditing standards requires us to include the following paragraph if the statements do not substantially conform to GAAP presentation requirements. The Auditor of State permits, but does not require Councils to reformat their statements. The Council has elected not to follow GAAP statement formatting requirements. The following paragraph does not imply the amounts reported are materially misstated under the accounting basis the Auditor of State permits. Our opinion on the fair presentation of the amounts reported pursuant to its non-GAAP basis is in the second following paragraph.

In our opinion, because of the effects of the matter discussed in the preceding two paragraphs, the financial statements referred to above for the years ended December 31, 2006 and 2005 do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Council as of December 31, 2006 and 2005, or its changes in financial position for the years then ended.

Also, in our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances of Family and Children First Council, Mercer County, as of December 31, 2006 and 2005, and its combined cash receipts and disbursements for the years then ended on the accounting basis Note 1 describes.

The Council has not presented Management's Discussion and Analysis, which accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be part of, the financial statements.

In accordance with *Government Auditing Standards*, we have also issued our report dated December 3, 2007, on our consideration of the Council's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance, and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

A handwritten signature in black ink that reads "Mary Taylor". The signature is written in a cursive, flowing style.

Mary Taylor, CPA
Auditor of State

December 3, 2007

**FAMILY AND CHILDREN FIRST COUNCIL
MERCER COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2006**

	<u>Governmental Fund Types</u>		Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	
Cash Receipts:			
Intergovernmental Receipts	\$42,758	\$200,649	\$243,407
Local Funding	10,000	586	10,586
Total Cash Receipts	<u>52,758</u>	<u>201,235</u>	<u>253,993</u>
Cash Disbursements:			
Current:			
Personal Services		35,769	35,769
Fringe Benefits		14,236	14,236
Contract Services	18,452	131,813	150,265
Audit Services	2,625		2,625
Client Assistance	5,315	8,973	14,288
Fiscal	5,131		5,131
Materials and Supplies		9,952	9,952
Total Cash Disbursements	<u>31,523</u>	<u>200,743</u>	<u>232,266</u>
Total Receipts Over Disbursements	21,235	492	21,727
Fund Cash Balances, January 1	<u>18,927</u>	<u>7,922</u>	<u>26,849</u>
Fund Cash Balances, December 31	<u><u>\$40,162</u></u>	<u><u>\$8,414</u></u>	<u><u>\$48,576</u></u>

The notes to the financial statements are an integral part of this statement.

**FAMILY AND CHILDREN FIRST COUNCIL
MERCER COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2005**

	<u>Governmental Fund Types</u>		Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	
Cash Receipts:			
Intergovernmental Receipts	\$36,415	\$211,049	\$247,464
Local Funding	8,375	500	8,875
Total Cash Receipts	<u>44,790</u>	<u>211,549</u>	<u>256,339</u>
Cash Disbursements:			
Current:			
Personal Services		34,412	34,412
Fringe Benefits		13,537	13,537
Contract Services	32,300	148,867	181,167
Audit Services	1,011		1,011
Client Assistance		8,288	8,288
Fiscal	200	5,802	6,002
Materials and Supplies	2,937		2,937
Total Cash Disbursements	<u>36,448</u>	<u>210,906</u>	<u>247,354</u>
Total Receipts Over Disbursements	8,342	643	8,985
Fund Cash Balances, January 1	<u>10,585</u>	<u>7,279</u>	<u>17,864</u>
Fund Cash Balances, December 31	<u><u>\$18,927</u></u>	<u><u>\$7,922</u></u>	<u><u>\$26,849</u></u>

The notes to the financial statements are an integral part of this statement.

**FAMILY AND CHILDREN FIRST COUNCIL
MERCER COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2006 AND 2005**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

Section 121.37, Revised Code, created the Ohio Family and Children First Cabinet Council and permitted counties to establish county family and children first councils. Statutory membership of a county council consists of the following individuals:

- (a) At least three individuals whose families are or have received services from an agency which is represented on the council. If possible, twenty percent of the council's membership should consist of members representing families.
- (b) The director of the community mental health board.
- (c) The director of the ADAMH board. For counties served by a joint ADAMH board, the joint board's director must designate a member to participate on the county's council.
- (d) A representative from each city board of health and general health district in the county. If there are more than two health districts, then the membership is limited to the commissioners of the two districts with the largest populations.
- (e) The director of the county department of human services.
- (f) The executive director of the county children's services board.
- (g) The superintendent for the county board of MRDD.
- (h) The administrative or the judge senior in service or his designee for the county's juvenile court.
- (i) The superintendent of the city, exempted village, or local school district with the largest numbers of pupils residing in the county.
- (j) The school superintendent representing all other school districts within the territory in the county, as designated at a biennial meeting of the superintendents of those districts.
- (k) A representative of the municipal corporation with the largest population in the county.
- (l) The chair of the board of county commissioners or a designee.
- (m) A representative from the regional office of the Ohio Department of Youth Services.
- (n) A representative of the county's head start agencies.
- (o) A representative of the county's early intervention collaborative.
- (p) A representative of the local nonprofit entity that funds, advocates or provides services to children and families.

A county family and children first council may invite any other local public or private agency or group that funds, advocates, or provides services to children to have a representative become a permanent or temporary member of the council.

**FAMILY AND CHILDREN FIRST COUNCIL
MERCER COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2006 AND 2005
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A county council's statutory responsibilities include the following:

- a. Refer to the cabinet council those children for whom the council cannot provide adequate services;
- b. Make periodic reports to the cabinet council regarding the number of children referred to the county council and the progress made in meeting the needs of each child;
- c. Develop a plan that reviews and adjusts existing programs, fills service gaps when possible, or invents new approaches to achieve better results for families and children;
- d. Participate in the development of a countywide, comprehensive, coordinated, multidisciplinary, interagency system for infants and toddlers with developmental disabilities or delays and their families, as established pursuant to federal grants received and administered by the department of health for intervention services under the "Education of the Handicapped Act Amendments of 1986";
- e. Maintain an accountability system to monitor the council's progress in achieving its purposes;
- f. Establish a mechanism to ensure ongoing input from a broad representation of families who are receiving services within the county system

Council

In late 1994, the Mercer County Cluster voted to become a Family and Children First Council. The State Government was encouraging the establishments of such Councils throughout Ohio.

It had been proposed the Mercer County Coalition and Family and Children First Council merge. Three other groups were also interested in joining the merger; MECA's Coalition (the early child collaborative), the Juvenile Justice Task Force begun by judges and commissioners and Child and Family Health Services Consortium.

In January 1996, the Family and Children First Council, MECA, the Mercer County Coalition, the Justice Task Force and the Child and Family Health Services combined in an effort to improve utilization of available resources, strengthen service delivery, provide a broader based community response and reduce duplication of services. The new name for the coalition is: Community Organizations Linking Together (COLT). COLT's Mission is: "to promote the delivery of effective and efficient services to meet the needs of Mercer County residents through the organization of existing resources."

Mission/Advisory Council

COLT's Advisory Council is made up of the seventeen mandated members of the previous Family and Children First Council, three local mandated members and seven members selected by the committees of COLT from other community coalitions.

The Mission Advisory Council functions as the Mercer County Family and Children First Council, Child and Family Health Services consortium, Mercer Early Childhood Agency County Collaborative Group and the Justice Task Force.

**FAMILY AND CHILDREN FIRST COUNCIL
MERCER COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2006 AND 2005
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Mission Advisory Council serves as a clearinghouse of information and acts as a linkage resource for all COLT committees. Meetings of the general membership may be called by the Co-chairs of the Mission Advisory Council on a semi-annual basis.

Activity and decisions made by the Mission Advisory Council shall reflect the agendas developed by the committees.

The Mission Advisory Council facilitates a teamwork concept with the committees of COLT and acts as an overseer of committees to avoid duplication of effort.

Each member of the mission Advisory Council is also a member of at least one of the COLT committees.

Composition of the Mission Advisory Council shall be representative of the Mercer County community.

Election of officers occurs annually in January. Terms run for one year. Officers may serve in the same position for a maximum of three years. Officers include two Co-chairs of the Mission Advisory Council and a Secretary.

The Mission Advisory Council, through its officers and members set meeting dates at the beginning of each year. Additional meetings can be called as needed at the discretion of the Co-chairs.

Ad hoc committees are established on an as needed basis.

Each member of the Mission Advisory Council has one vote. The membership list and designee list is developed and maintained on an annual basis by the Mission Advisory Council. No official action can take place unless a quorum of members is in attendance. A quorum is considered to be at least ten members from the COLT membership list.

Adoption of the By-laws, and any amendments, shall be considered when the identified committees have formally approved the document, and when 2/3 of the Mission Advisory Council Members have voted to approve the document.

Committees

The primary working body of COLT is the seven standing committees.

Employment and Transportation: to assist in identifying employment opportunities and promote the availability of transportation services to Mercer County residents.

Emergency Response: to promote the awareness and development of crisis response mechanisms.

Education and Public Relations: to promote education and enhance publicity and community understanding of COLT, its mission and its efforts.

Health: to promote the general physical, emotional, psychological and behavioral health and welfare of the community through collaboration with area providers and agencies.

**FAMILY AND CHILDREN FIRST COUNCIL
MERCER COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2006 AND 2005
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Community Corrections: to develop a community corrections sanctions program through the collaborative efforts of existing area providers and agencies.

Family Services Planning: to receive community input and plan for welfare reform.

Family and Children First Advisory Committee: to be a liaison between COLT and the Family and Children First Council, to meet quarterly with the Family and Children First Director and review reports and financial data.

B. Fiscal Agent

The Mercer County Educational Service Center (ESC) Treasurer has been designated by the Council to serve as the fiscal agent as of May 8, 1997. Council funds are maintained in separate agency funds at the ESC.

C. Administrative Agent

As of July 1, 1997, the Mercer County Education Service Center Superintendent has been designated by the Council to serve as the administrative agent.

D. Basis of Accounting

These financial statements follow the basis of accounting prescribed or permitted by the Auditor of State, which is similar to the cash receipts and disbursements basis of accounting. Receipts are recognized when received in cash rather than when earned, and disbursements are recognized when paid rather than when a liability is incurred.

These statements include adequate disclosure of material matters, as prescribed or permitted by the Auditor of State.

E. Cash and Investments

The Council's cash is held and invested by the Mercer County Educational Service Center Treasurer, who is the custodian for the Council monies. The Council's assets are held in the cash and investment pools, and are valued at the Treasurer's reported carrying amount.

F. Fund Accounting

The Council maintains its accounting records in accordance with the principles of fund accounting. Fund accounting is a concept developed to meet the needs of governmental entities in which legal or other restraints require the recording of specific receipts and disbursements. The transactions are reflected in a self-balancing group of accounts. The Council classifies its funds into the following types.

1. General Fund

The General Fund is the general operating fund. It is used to account for all financial resources except those required by law or contract to be restricted.

**FAMILY AND CHILDREN FIRST COUNCIL
MERCER COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2006 AND 2005
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Council had the following sources of funding:

Administration Grant: Funds are received from the Administration Grant for which the ESC is the fiscal agent and the revenue is recorded as the General Fund of the Council.

Local Funding: local agencies contribute funds for the Council Coordinator's salary and for client related expenses.

2. Special Revenue Funds

These funds are used to account for proceeds from specific sources that are restricted to expenditure for specific purposes. The Council maintains a separate special revenue fund for each program which is awarded to the Council that is either entirely or partially funded from state sources. The Council had the following significant Special Revenue Fund:

Help Me Grow Grant: The Help Me Grow Grant is administered by the Ohio Department of Health to provide services for expectant parents, newborns, and their families, and toddlers at risk for or with developmental delays and disabilities and their families.

G. Property, Plant and Equipment

Acquisitions of property, plant and equipment are recorded as disbursements when paid. These items are not reflected as assets on the accompanying financial statements.

2. GRANTS

The Council received financial assistance from state agencies in the form of grants. The expenditure of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability of the General Fund. However, in the opinion of management, any such disallowed claims will not have a material adverse effect on the overall financial position of the Council at December 31, 2006 or 2005.

3. RISK MANAGEMENT

The Council is uninsured for the following risks:

- Errors and omissions.

4. DEFINED BENEFIT PENSION PLANS

The Council contributes to the School Employees Retirement System (SERS), a cost-sharing multiple-employer defined benefit pension plan. SERS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Authority to establish and amend benefits is provided by Chapter 3309 of the Ohio Revised Code.

**FAMILY AND CHILDREN FIRST COUNCIL
MERCER COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2006 AND 2005
(Continued)**

4. DEFINED BENEFIT PENSION PLANS (Continued)

SERS issues a publicly available, stand-alone financial report that includes financial statements and required supplementary information. That report may be obtained by writing to the School Employees Retirement System, 300 East Broad Street, Suite 100, Columbus, Ohio 43215-3746.

Plan members are required to contribute 10 percent of their annual covered salary and the Council is required to contribute at an actuarially determined rate. The current Council rate is 14 percent of annual covered payroll. A portion of the Council's contribution is used to fund pension obligations with the remainder being used to fund health care benefits, 10.68 percent of annual covered salary for 2006 and 10.58 percent for 2005, was the portion used to fund pension obligations. The contribution requirements of plan members and employers are established and may be amended, up to a statutory maximum amount, by the SERS' Retirement Board.

The Council's required contribution for pension obligations to SERS for the period ending December 31, 2006 and 2005, was \$3,672, and \$3,524, 100 percent has been contributed for each of those years.

5. POSTEMPLOYMENT BENEFITS

SERS, coverage is made available to service retirees with ten or more fiscal years of qualifying service credit, and to disability and survivor benefit recipients. All retirees and beneficiaries are required to pay a portion of their health care premium. The portion is based on years of service, Medicare eligibility, and retirement status.

After the allocation for basic benefits, the remainder of the employer's 14 percent contribution is allocated to providing health care benefits. For the year ended December 31, 2006, employer contributions to fund health care benefits were 3.32 percent of covered payroll, compared to 3.42 percent of covered payroll for fiscal year 2005. In addition, SERS levies a surcharge to fund health care benefits equal to 14 percent of the difference between a minimum pay and the member's pay, pro-rated for partial service credit. The minimum pay was established at \$35,800 for the year 2006 and \$27,400 for 2005. However, the surcharge is capped at two percent of each employer's SERS salaries. For the Council, the amount contributed to fund health care benefits, including the surcharge, during the 2006 and 2005 years was \$1,224 and \$1,144, respectively.

The surcharge, added to the unallocated portion of the 14 percent employer contribution rate, provides for maintenance of the asset target level for the health care fund. The target level for the health care reserve is 150 percent of the projected claims less premium contributions for the next year. Expenses for health care for the fiscal year ended June 30, 2006 were \$158,751,207. At June 30, 2006, SERS had net assets available for payment of health care benefits of \$295.6 million. SERS has 59,492 participants eligible to receive health care benefits.



Mary Taylor, CPA

Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY *GOVERNMENT AUDITING STANDARDS*

Family and Children First Council
Mercer County
117 West Fayette Street
Celina, Ohio 45822

To the Family and Children First Council:

We have audited the financial statements of Family and Children First Council, Mercer County, (the Council), as of and for the years ended December 31, 2006 and 2005, and have issued our report thereon dated December 3, 2007, wherein we noted the Council followed accounting practices the Auditor of State prescribes rather than accounting principles generally accepted in the United States of America. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Council's internal control over financial reporting as a basis for designing our audit procedures for expressing our opinion on the financial statements, but not to opine on the effectiveness of the Council's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the Council's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, we identified a certain deficiency in internal control over financial reporting that we consider to be a significant deficiency.

A control deficiency exists when the design or operation of a control does not allow management or employees, in performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the Council's ability to initiate, authorize, record, process, or report financial data reliably in accordance with its applicable accounting basis, such that there is more than a remote likelihood that the Council's internal control will not prevent or detect a more-than-inconsequential financial statement misstatement.

We consider the following deficiency described in the accompanying schedule of findings to be a significant deficiency in internal control over financial reporting: 2006-001.

A material weakness is a significant deficiency, or combination of significant deficiencies resulting in more than a remote likelihood that the Council's internal control will not prevent or detect a material financial statement misstatement.

**Internal Control Over Financial Reporting
(Continued)**

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies and accordingly, would not necessarily disclose all significant deficiency that are also material weaknesses. However, we believe the significant deficiency described above as finding number 2006-001 is also a material weakness. In a separate letter to the Council's management dated December 3, 2007, we reported other matters involving internal control over financial reporting which we did not deem reportable conditions.

Compliance and Other Matters

As part of reasonably assuring whether the Council's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

We did note a certain noncompliance or other matter that we reported to the Council's management in a separate letter dated December 3, 2007.

The Council's response to the finding identified in our audit is described in the accompanying schedule of findings. We did not audit the Council's response and, accordingly, we express no opinion on it.

We intend this report solely for the information and use of the audit committee, management, and the Council. We intend it for no one other than these specified parties.



Mary Taylor, CPA
Auditor of State

December 3, 2007

**FAMILY AND CHILDREN FIRST COUNCIL
MERCER COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2006 AND 2005**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS
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FINDING NUMBER 2006-001

Material Weakness

Proper Classification of Financial Activity

The Family and Children First Council (FCFC) received monies from the Help Me Grow grant (Part C dollars and pass through TANF and Subsidiary dollars) which were to be included in the financial statements of the FCFC (per understanding reached with the Ohio Department of Health). For 2006 and 2005, these monies represented 73 percent and 70 percent, respectively, of the total revenues reported and 79 percent and 72 percent, respectively, of the total expenditures reported. These amounts were not included in the financial statements of the FCFC for 2006 or 2005. In addition, money received from the WrapAround Fund was reported in the general fund for 2006 instead of a separate Special Revenue fund.

The incomplete and inaccurate posting of transactions could lead to the presentation of financial statements which do not accurately present the financial activity of the FCFC. The accompanying financial statements reflect the above noted adjustments.

The FCFC should exercise care in posting and presenting financial details in order to present complete, consistent and accurate financial statements.

Officials' Response:

At this audit we were made aware of the finding. Our plans for the future is to make sure the combined transactions are presented in a consistent and complete manner.

**FAMILY AND CHILDREN FIRST COUNCIL
MERCER COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 2006 AND 2005**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different corrective Action Taken; or Finding No Longer Valid; Explain
2004-001	Incomplete and inaccurate financial statement transactions and postings	No	Repeated as Finding 2006-001



Mary Taylor, CPA
Auditor of State

FAMILY AND CHILDREN FIRST COUNCIL

MERCER COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
JANUARY 8, 2008**